For one year following the delinquent date, taxes and penalty are still payable to your county collector.

Once a parcel accumulates two years of unpaid taxes it is prepared for certification to the Commissioner of State Lands Office (COSL).

After ‘certification’ to the COSL, you will no longer be able to make payments to your county collector. All taxes and additional fees must be paid to the COSL office.

How do I redeem my property?

Contact the Commissioner of State Lands Real Estate Division at

(501) 683-3053

Please be sure to have the parcel number(s) for all delinquent parcels. If you do not have a copy of your tax statement, your assessor or collector can assist you in locating the number.
Why should you pay your taxes **before** they are certified to the Commissioner of State Lands?

It will save you money...

For Example:

A property with a market value of $50,000 has an assessed value of $10,000.

Taxes due on October 15th of each year are $648.

After the parcel becomes delinquent, it is certified to the COSL and additional fees are added:

| Year 1 taxes | $648.00 | 10% Interest |
| Year 2 taxes | $648.00 | 10% Penalty |
| Year 3 taxes | $648.00 | Deed Fees |
| Year 4 taxes | $648.00 | Recording Fees |
| Total Taxes  | $2,592.00 | Mail Costs |
|              |          | County Costs |
|              |          | $25.00 Commissioner’s Fee |
|              |          | Possible Title Report Fees |
|              |          | Total Additional Costs = $818.10* |

*Due to interest accrual, total changes daily.

...and you will retain your property.

Properties not redeemed by the delinquent owner are eventually offered for sale at public auction.

If you have a delinquent parcel(s) please call...

(501) 683-3053

A COSL employee will assist you with looking up the parcel, telling you what steps need to be made for the delinquency to be resolved, and the parcel to be redeemed. **Remember, the sooner a property is redeemed, the less cost you will incur as the owner.**

John Thurston
Commissioner of State Lands
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Little Rock, AR  72201
www.cosl.org